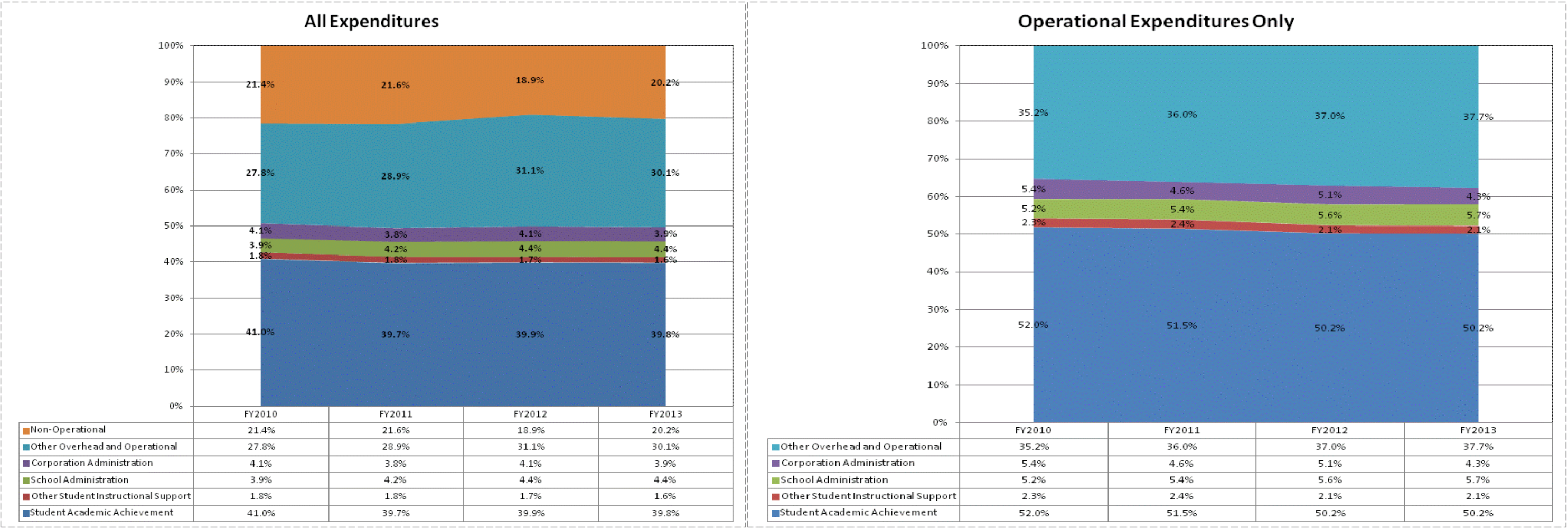


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Frankton-Lapel Community Schs (5245)

Frankton-Lapel Community Schs (5245)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$9,981,774	50.2%	\$9,588,523	39.0%	\$10,870,652	39.9%	\$10,881,332	39.8%
Student Instructional Support	\$1,255,459	6.3%	\$1,321,402	5.4%	\$1,637,492	6.0%	\$1,654,596	6.1%
Overhead and Operational	\$4,297,761	21.6%	\$7,149,399	29.1%	\$9,583,309	35.2%	\$9,286,360	34.0%
Nonoperational	\$4,332,527	21.8%	\$6,520,754	26.5%	\$5,155,036	18.9%	\$5,513,053	20.2%
Not Categorized	\$0		\$701,161		\$0		\$0	
Grand Total	\$19,867,521		\$25,281,240		\$27,246,489		\$27,335,341	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	56.6%	44.4%	45.9%	45.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Frankton-Lapel Community Schs (5245)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$42,896	\$169,205	\$353,147	\$366,491	> 500%	117%	4%
11100 Regular Programs; Elementary	\$3,112,170	\$3,559,452	\$3,824,966	\$3,671,943	18%	3%	-4%
11200 Regular Programs; Middle/Junior High	\$542,722	\$659,669	\$1,181,439	\$1,088,925	101%	65%	-8%
11300 Regular Programs; High School	\$2,116,188	\$2,592,808	\$2,616,669	\$2,943,548	39%	14%	12%
11350 Regular Programs; High School; Academic Honors Diploma	\$18,743	\$53,542	\$57,318	\$59,369	217%	11%	4%
11420 Vocational Education; Agriculture B	\$35,832	\$41,965	\$47,904	\$52,852	48%	26%	10%
11450 Vocational Education; Consumer and Homemaking	\$112,128	\$114,980	\$114,591	\$113,511	1%	-1%	-1%
12110 Gifted And Talented; Gifted and Talented	\$34,709	\$94,949	\$18,113	\$38,353	10%	-60%	112%
12210 Mental Disabilities; Mild Mental Disabilities	\$182,012	\$380,909	\$747,173	\$860,716	373%	126%	15%
12350 Physical Impairment; Homebound	\$200	\$3,704	\$11,774	\$15,924	> 500%	330%	35%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$12,249	\$73,325	\$0	\$0	-100%	-100%	N/A
12510 Culturally Different; Communication Disorders	\$13,885	\$111,240	\$143,610	\$128,628	> 500%	16%	-10%
12520 Culturally Different; Compensatory	\$15,586	\$68,304	\$40,993	\$64,314	313%	-6%	57%
12610 Learning Disability	\$105,231	\$92,448	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$115,222	\$143,264	\$92,419	\$94,787	-18%	-34%	3%
12810 Special Education Preschool	\$31,920	\$72,905	\$54,965	\$53,836	69%	-26%	-2%
12900 Other Special Programs	\$71,514	\$67,703	\$193,458	\$81,233	14%	20%	-58%
14300 Summer School Programs; High School	\$29,894	-\$4,335	\$0	\$0	-100%	N/A	N/A
16100 Remediation Testing	\$64,738	\$6,799	\$4,066	\$82,055	27%	> 500%	> 500%
16200 Preventive Remediation	\$54,888	\$37,464	\$31,809	\$33,017	-40%	-12%	4%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$6,362	\$6,278	\$4,609	N/A	-28%	-27%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$72,634	\$43,080	\$97,007	\$59,293	-18%	38%	-39%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$312,119	\$541,843	\$449,290	\$439,582	41%	-19%	-2%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$31,240	\$25,944	\$8,484	\$0	-100%	-100%	-100%
22130 Improvement of Instruction; Instructional Staff Training	\$41,894	\$5,357	\$2,124	\$11,722	-72%	119%	452%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,000	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$151,963	\$150,104	\$73,407	\$72,488	-52%	-52%	-1%
22230 Library/Media Services; Audiovisual	\$462	\$61	\$326	\$226	-51%	270%	-31%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$13,527	\$99,238	\$205,404	N/A	> 500%	107%
22360 Instruction, Related Technology; Network Support	\$100,733	\$115,834	\$0	\$0	-100%	-100%	N/A
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$10,432	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$273,465	\$330,607	\$600,084	\$328,075	20%	-1%	-45%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$600	\$0	\$0	N/A	-100%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$12,004	\$14,902	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$426,737	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,137,978	\$9,588,523	\$10,870,652	\$10,881,332	34%	13%	0%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$149,323	\$137,188	\$185,718	\$181,794	22%	33%	-2%
21290 Guidance Services; Other Guidance Services	\$0	\$90	\$45	\$595	N/A	> 500%	> 500%
21320 Health Services; Medical Services	\$10,854	\$535	\$2,173	\$2,141	-80%	300%	-1%
21340 Health Services; Nurse Services	\$89,679	\$152,679	\$172,381	\$181,251	102%	19%	5%
21810 Special Education Administration; Service Area Direction	\$63,986	\$91,236	\$89,629	\$80,334	26%	-12%	-10%
24100 Office of The Principal	\$699,438	\$939,674	\$1,187,546	\$1,208,481	73%	29%	2%
Student Instructional Support Total	\$1,013,280	\$1,321,402	\$1,637,492	\$1,654,596	63%	25%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$15,347	\$25,624	\$19,171	\$22,062	44%	-14%	15%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Frankton-Lapel Community Schs (5245)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23120 Board of Education; Service Area Assistants	\$38,547	\$46,289	\$47,677	\$54,381	41%	17%	14%
23150 Board of Education; Legal Services	\$13,330	\$26,350	\$36,125	\$43,228	224%	64%	20%
23160 Board of Education; Promotion Expenses	\$34,115	\$18,232	\$4,572	\$9,224	-73%	-49%	102%
23190 Board of Education; Other Governing Body Services	\$6,564	\$6,081	\$5,094	\$3,202	-51%	-47%	-37%
23210 Executive Administration; Office of The Superintendent	\$247,521	\$303,433	\$408,062	\$360,050	45%	19%	-12%
23220 Executive Administration; Community Relations	\$806	\$2,513	\$8,107	\$17,928	> 500%	> 500%	121%
23290 Executive Administration; Other Executive Administration Services	\$9,366	\$7,218	\$571	\$915	-90%	-87%	60%
25140 Fiscal Services; Receiving and Disbursing Funds	\$360	\$669	\$45	\$0	-100%	-100%	-100%
25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$79,465	\$31,957	\$14,557	\$11,798	-85%	-63%	-19%
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$5	\$0	N/A	N/A	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$2,314	\$2,035	\$2,008	\$2,150	-7%	6%	7%
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$150	N/A	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$671,843	\$258,597	\$213,103	N/A	-68%	-18%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$144,249	\$217,549	\$111,272	N/A	-23%	-49%
25850 Administrative Technology Services; Network Support	\$0	\$52,699	\$60,689	\$209,635	N/A	298%	245%
25890 Other Technology Services	\$0	\$0	\$23,180	\$0	N/A	N/A	-100%
25910 Judgments	\$0	\$0	\$11,427	\$0	N/A	N/A	-100%
25920 Ditch Assessments	\$358	\$216	\$199	\$199	-45%	-8%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,083,371	\$2,141,499	\$1,904,363	\$1,983,953	83%	-7%	4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$1,000	-\$369	\$1,631	N/A	63%	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$119,638	\$345,444	\$498,828	\$238,068	99%	-31%	-52%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$710	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$79,210	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$27,497	\$43,950	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$159,696	\$1,013,561	\$3,054,033	\$3,309,703	> 500%	227%	8%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$0	\$83,669	-\$20,798	N/A	N/A	-125%
27010 Student Transportation; Service Area Direction	\$78,316	\$83,864	\$44,152	\$50,452	-36%	-40%	14%
27100 Student Transportation; Vehicle Operation	\$753,160	\$943,247	\$1,058,186	\$1,055,659	40%	12%	0%
27200 Student Transportation; Monitoring Services	\$0	\$574	\$3,870	\$1,233	N/A	115%	-68%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$159,172	\$213,229	\$228,790	\$237,696	49%	11%	4%
27400 Student Transportation; Purchase of School Buses	\$228,316	\$111,796	\$424,363	\$84,340	-63%	-25%	-80%
27500 Student Transportation; Insurance on Buses	\$40,199	\$30,210	\$40,098	\$21,514	-46%	-29%	-46%
27900 Student Transportation; Other Student Transportation Services	\$20,453	\$16,088	\$17,352	\$23,206	13%	44%	34%
31100 Food Services Operations; Service Area Direction	\$33,241	\$44,969	\$50,974	\$52,203	57%	16%	2%
31200 Food Services Operations; Food Preparation and Dispensing	\$288,471	\$400,237	\$545,433	\$623,548	116%	56%	14%
31400 Food Services Operations; Food Purchases	\$311,555	\$416,912	\$508,186	\$559,404	80%	34%	10%
31900 Other Food Services	\$2,732	\$3,412	\$3,748	\$5,251	92%	54%	40%
Overhead and Operational Total	\$3,833,830	\$7,149,399	\$9,583,309	\$9,286,360	142%	30%	-3%
Nonoperational							
33200 Community Recreation	\$12,604	\$11,000	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$255,645	\$244,813	\$131,856	\$123,333	-52%	-50%	-6%
33940 Child Care Services	\$190,447	\$108,992	\$98,793	\$95,289	-50%	-13%	-4%
33990 Other Community Services; Other	\$1,098	\$178,554	\$1,383	\$90,230	> 500%	-49%	> 500%
43000 Facilities Acquisition and Construction; Professional Services	\$38,401	\$38,709	\$35,219	\$7,299	-81%	-81%	-79%
45100 Building Acquisition, Construction and Improvements	\$284,063	\$310,049	-\$118,309	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$6,416	\$25,964	\$31,571	\$3,401	-47%	-87%	-89%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$36,085	\$4,604	\$5,164	\$46,757	30%	> 500%	> 500%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$317,565	\$341,173	-\$1,259	\$0	-100%	-100%	N/A
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$143,232	\$471,437	\$5,843	\$142,164	-1%	-70%	> 500%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Frankton-Lapel Community Schs (5245)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
51100 Debt Services; Principal on Debt; Bonds	\$165,000	\$200,000	\$235,000	\$79,923	-52%	-60%	-66%
52100 Debt Services; Interest on Debt; Bonds	\$72,458	\$43,390	\$16,371	\$3,438	-95%	-92%	-79%
52200 Debt Services; Interest on Debt; Temporary Loans	\$32,867	\$65,717	\$27,422	\$20,013	-39%	-70%	-27%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,545,000	\$4,332,000	\$4,601,500	\$4,797,000	88%	11%	4%
54200 Common School Fund; Principal	\$137,982	\$144,352	\$84,483	\$104,207	-24%	-28%	23%
Nonoperational Total	\$4,238,862	\$6,520,754	\$5,155,036	\$5,513,053	30%	-15%	7%
Prorated By Fund							
26491 2007 Account Code - PERF	\$102,310	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$750,990	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$59,802	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,597,047	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$2,442	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$130,980	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,643,571	\$0	\$0	\$0	N/A	N/A	N/A
Not Categorized							
60120 2007 Account Code - Transfer to Self Insurance	\$0	\$701,161	\$0	\$0	N/A	N/A	N/A
Not Categorized Total	\$0	\$701,161	\$0	\$0	N/A	N/A	N/A